Tone in Twenty
Form 10-Q
January 11, 2010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

|X| QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended November 30, 2009

OR

|_| TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from ______ to ______

Commission file number 000-53166

TONE IN TWENTY
(Exact name of registrant as specified in its charter)

Nevada	77-0664193
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

3433 Losee Rd., Suite 2, North Las Vegas, NV 89030
(Address of principal executive offices)(Zip Code)
Issuer's telephone number, including area code: (702) 604-7038

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days. Yes |X| No |_|

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act (Check one).

Large accelerated filer |_|	Accelerated filer |_|
Non-accelerated filer |_| (Do not check if a smaller reporting company)	Smaller Reporting Company |X|

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes |X| No |_|

As of January 11, 2010, the registrant's outstanding common stock consisted of 437,500 shares, $0.001 Par Value. Authorized - 195,000,000 common voting shares. 83,333 preferred issued, 5,000,000 authorized.

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For the Quarterly Period Ended November 30, 2009

Part I. Financial Information

Item 1. Financial Statements

Tone in Twenty

(A Development Stage Company)
Condensed Balance Sheets

	November 30, 2009 (Unaudited)	August 31, 2009
ASSETS		
Current Assets		
Cash and cash equivalents	$ 1,562	$ 2,013
Funds held in escrow	-	-
Total current assets	1,562	2,013
Other Assets		
Prepaid expense	-	3,500
Total other assets	-	3,500
TOTAL ASSETS	$ 1,562	$ 5,513
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable	$ 1,670	$ 336
Total current liabilities	1,670	336
Stockholders' Equity (Deficit)		
Convertible Preferred stock, $0.001 par value, 5,000,000 shares authorized, 83,333 shares issued and outstanding as of 11/30/09 and 8/31/09, respectively	83	83
Common stock, $0.001 par value, 195,000,000 shares authorized, 437,500 shares issued and outstanding as of 11/30/09 and 8/31/09, respectively	438	438
Additional Paid-in Capital	1,027,349	1,027,349
Deficit accumulated during development stage	(1,027,978)	(1,022,693)
Total stockholders' equity (deficit)	(108)	5,177
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	$ 1,562	$ 5,513

The accompanying notes are an integral part of these financial statements.

Tone in Twenty
Condensed Statements of Operations
(A Development Stage Company)
(Unaudited)

	For the three months ending November 30, 2009	For the three months ending November 30, 2008 (Restated)	August 4, 2006 (Inception) to November 30, 2009
REVENUE	$ -	$ -	$ 7,979
EXPENSES			
Advertising	-	-	5,389
Audit fees	5,020	-	20,520
General & administrative	265	36	12,476
Total expenses	5,285	36	38,385
Net (loss) from operations	(5,285)	(36)	(30,406)
OTHER INCOME/EXPENSES			
Extraordinary gain	-	-	2,357
Beneficial conversion feature	-	-	(994,929)
Disposition of fixed asset	-	-	(5,000)
Total other income/expenses	-	-	(997,572)
Provision for income taxes	-	-	-
NET (LOSS)	$ (5,285)	$ (36)	$ (1,027,978)
(LOSS) PER SHARE - BASIC (1)	$ (0.00)	$ (0.00)	
(LOSS) PER SHARE - FULLY DILUTED (1)	$ (0.00)	$ (0.00)	
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING - BASIC AND FULLY DILUTED	437,500	437,500	

(1) In-the-money options or warrants are not included in the diluted EPS computations because there is a loss from continuing operations in the periods being reported, and to include them would be anti-dilutive.

The accompanying notes are an integral part of these financial statements.

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Tone in Twenty
Condensed Statements of Cash Flows
(A Development Stage Company)

(Unaudited)

	For the three months ending November 30, 2009	For the three months ending November 30, 2008 (Restated)	August 4, 2006 (Inception) to November 30, 2009
OPERATING ACTIVITIES			
NET (LOSS)	$ (5,285)	$ (36)	$ (1,027,978)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:			
Increase(decrease) in:			
Accounts payable	1,334	(2,559)	1,670
Accrued liability	-	-	-
(Increase)decrease in:			
Prepaid expense	3,500	-	-
Net cash (used in) operating activities	(451)	(2,595)	(1,026,308)
INVESTING ACTIVITIES			
Purchase of fixed assets	-	-	(5,000)
Disposition of fixed assets	-	-	5,000
Net cash provided by investing activities	-	-	-
FINANCING ACTIVITIES			
Issuances of common stock	-	-	6,450
Issuances of preferred stock	-	-	10,000
Contributed capital	-	2,559	16,491
Beneficial Conversion of preferred stock	-	-	994,929
Net cash provided by financing activities	-	2,559	1,027,870
NET CHANGE IN CASH	(451)	(36)	1,562
CASH AND CASH EQUIVALENTS - BEGINNING	2,013	2,860	-
CASH AND CASH EQUIVALENTS - ENDING	$ 1,562	$ 2,824	$ 1,562
SUPPLEMENTAL DISCLOSURES:			
Interest paid	$ -	$ -	$ -
Income taxes paid	$ -	$ -	$ -
Non-cash transactions	$ -	$ -	$ -

The accompanying notes are an integral part of these financial statements.

Tone in Twenty
(A Development Stage Company)
Notes to the Condensed Financial Statements
November 30, 2009
(Unaudited)

NOTE 1 - CONDENSED FINANCIAL STATEMENTS

Basis of Presentation

In the opinion of management, the accompanying balance sheets and related interim statements of income and cash flows include all adjustments, consisting only of normal recurring items, necessary for their fair presentation in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"). Preparing financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue, and expenses. Actual results and outcomes may differ from management's estimates and assumptions.

Interim results are not necessarily indicative of results for a full year. The information included in this Form 10-Q should be read in conjunction with information included in the Form 10-K.

NOTE 2 - GOING CONCERN

These condensed financial statements have been prepared in accordance with generally accepted accounting principles applicable to a going concern which contemplates the realization of assets and the satisfaction of liabilities and commitments in the normal course of business. As of November 30, 2009, the Company has recognized revenues of $7,979 and has accumulated operating losses of approximately $1,027,978 since inception. The Company's ability to continue as a going concern is contingent upon the successful completion of additional financing arrangements and its ability to achieve and maintain profitable operations. Management plans to raise equity capital to finance the operating and capital requirements of the Company. Amounts raised will be used to further development of the Company's products, to provide financing for marketing and promotion, to secure additional property and equipment, and for other working capital purposes. While the Company is putting forth its best efforts to achieve the above plans, there is no assurance that any such activity will generate funds that will be available for operations.

These conditions raise substantial doubt about the Company's ability to continue as a going concern. These financial statements do not include any adjustments that might arise from this uncertainty.

Tone in Twenty
(A Development Stage Company)
Notes to the Condensed Financial Statements
November 30, 2009
(Unaudited)

NOTE 3 - RELATED PARTY TRANSACTIONS

The officer and director of the Company is involved in other business activities. This person may face a conflict in selecting between the Company and their other business interests. The Company has not formulated a policy for the resolution of such conflicts.

NOTE 4 - CONCENTRATION OF CREDIT RISK

Cash Balances

The Company maintains its cash in various financial institutions in the United States. Balances maintained are insured by the Federal Deposit Insurance Corporation (FDIC). This government corporation insured balances up to $100,000 through October 13, 2008. As of October 14, 2008 all non-interest bearing transaction deposit accounts at an FDIC-insured institution, including all business checking deposit accounts that do not earn interest, are fully insured for the entire amount in the deposit account. This unlimited insurance coverage is temporary and will remain in effect for participating institutions until December 31, 2009. All other deposit accounts at FDIC-insured institutions are insured up to at least $250,000 per depositor until December 31, 2013.

NOTE 5 - RESTATEMENT

The Company has restated its financial statements as of and for the quarter ended November 30, 2008 to reflect a correction to expenses that were reflected in the wrong period. This restatement resulted in an overstatement of expenses for the three month period being recorded of $6,441. Additionally, restatement was made to the financing activities as an officer contributed capital to the Company during the quarter ended November 30, 2008 in the amount of $2,559. The Company's summarized financial statements comparing the restated financial statements to those originally filed are as follows:

	For the three months ended November 30, 2008		
	Original	Restated	Change
STATEMENT OF OPERATIONS			
Revenue	$ -	$ -	$ -
Total Expense	6,477	36	(6,441)
Net (loss)	$ (6,477)	$ (36)	6,441

STATEMENT OF CASH FLOWS

Operating Activities	$ (2,595)	$ (2,595)	-
Investing Activities	-	-	-
Financing Activities	-	2,559	2,559
Net Change in Cash	(2,595)	(36)	2,559
Cash and cash equivalents - ending	$ 2,824	$ 2,824	$ -

NOTE 6 - SUBSEQUENT EVENTS

None. The Company has evaluated subsequent events through January 11, 2010, the date which the financial statements were available to be issued.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Item 2. - Management's Discussion and Analysis of Financial Condition and Results of Operations

Forward-Looking Information

The Company may from time to time make written or oral "forward-looking statements" including statements contained in this report and in other communications by the Company, which are made in good faith by the Company pursuant to the "safe harbor" provisions of the Private Securities Litigation Reform Act of 1995.

These forward-looking statements include statements of the Company's plans, objectives, expectations, estimates and intentions, which are subject to change based on various important factors (some of which are beyond the Company's control). The following factors, in addition to others not listed, could cause the Company's actual results to differ materially from those expressed in forward looking statements: the strength of the domestic and local economies in which the Company conducts operations, the impact of current uncertainties in global economic conditions and the ongoing financial crisis affecting the domestic and foreign banking system and financial markets, including the impact on the Company's suppliers and customers, changes in client needs and consumer spending habits, the impact of competition and technological change on the Company, the Company's ability to manage its growth effectively, including its ability to successfully integrate any business which it might acquire, and currency fluctuations. All forward-looking statements in this report are based upon information available to the Company on the date of this report. The Company undertakes no obligation to publicly update or revise any forward-looking statement, whether as a result of new information, future events, or otherwise, except as required by law.

Critical Accounting Policies

There have been no material changes to our critical accounting policies and estimates from the information provided in Item 7, "Management's Discussion and Analysis of Financial Condition and Results of Operations", included in our Annual Report for the fiscal year ended August 31, 2009.

Results of Operations

Overview of Current Operations

Tone in Twenty ("Tone" or "the Company") was incorporated in the State of Nevada on August 4, 2006, under the name Tone in Twenty. We are in the business of providing personal fitness training using isometric techniques. It is management's belief that isometric training is an intense form of training which requires less hours of work for the same results. It is a form of exercise where muscle exertion is used to strengthen and tone the muscle without changing the length of the muscle fibers. Isometric training involves the exertion of muscle force that must overcome and a counter-balancing force that increases in intensity to the point where the muscle force can no longer hold the counter-balancing force in place. Isometrics are done in static positions, rather than a range of motion. The joint and muscle are either worked against an immovable force or are held in a static position while opposed by resistance. This counter-balancing force comes from a pneumatic air pressure which is pumped into the exercise equipment. The greater the muscle force exerted against the isometric equipment results in greater counter-balancing force.

Activities to date have been limited primarily to organization, initial capitalization, establishing an appropriate operating facility in Las Vegas, Nevada, and commencing its initial operational plans. As of the date of this quarterly report, the Company has developed a business plan, established administrative offices and tested its business model.

Tone in Twenty's Business Plan

Our Business

Tone in Twenty is a development stage company. The Company is not operational. We generated minimal revenues from an evaluation program we conducted from January - June 2007, in Las Vegas, NV. We conducted an evaluation of our business plan to define our physical fitness services and advertising program. This evaluation entailed: 1) renting space, by the hour, in a physical fitness training center; 2) hiring and training a physical fitness trainer on using isometric techniques; 3) advertising this physical fitness program in the newspaper; 4) scheduling clients for training sessions; and 5) providing isometric physical fitness training for clients.

The Company's business plan is to establish a model physical fitness facility in order to train personal trainers on these isometric training techniques. Once these trainers have been fully educated and demonstrate competencies in these techniques, the Company will seek additional locations to host isometric fitness training. The Company's goal is to open four locations throughout the Las Vegas valley in order to have economies of scale in its marketing. Our major obstacle in moving our business plan forward is funding. Management believes we need to raise $100,000 in order to fund our business. It is management's goal to obtain the necessary funding in the next six months.

Currently, the Company is not operational, the Company did conduct an evaluation of its personal fitness training using isometric techniques between January-June, 2007, in Las Vegas, NV. Management identified a physical fitness center that permitted the use of its facilities to conduct this evaluation. The Company spent $1,624 to advertise its fitness training program in the local newspapers and subsequently generated $7,979 in business. This evaluation model helped management define the Company's services and advertising program.

Based on this evaluation, management believes it can duplicate this model. Management is preparing this Registration Statement with the plan to raise $100,000 in funding, provided the Company is listed on the Over the Counter Bulletin Board. Management believes that if the Company is listed on the Over the Counter Bulletin Board, it might be easier to fund the Company, as it gives potential investors an exit strategy. However, there are no assurance even if the Company is listed on the OTC-Bulletin Board that it will be able to fund its future operations.

These funds will be used to establish four (4) separate isometric fitness training centers in Las Vegas, NV. With four fitness centers, the Company can use economy of scale to advertise its centers in the local newspapers and on the local television cable. This will minimize advertising costs, per customer, and provide a location convenient for future customers. Management anticipates that the four planned isometric training centers can be in place within approximately six months of obtaining funding it requires.

Our Strategy

Our marketing success will be determined by our ability to create brand awareness for our personal fitness service, acquire customers and provide our services at a competitive price. The Company has developed a few strategies to accomplish this goal. This includes waiving any start-up fee. Many of the larger companies charge a start-up fee to begin membership.

Management plans to target our services primarily towards individuals with limited time to spend on personal fitness training, such as business professionals and owners. The difference between isometric physical training and traditional physical training is the time involved. Because of the intensity of isometric training, a training session will not last more than 20-minutes per session, as compared traditional physical training programs that can last one-two hours. Management anticipates to charge $40.00 for a twenty (20) minute training session.

Therefore, management plans to market its services, through newspaper ads, and its local television cable market, to individuals who do not have a great deal of time to devote to physical training, but can afford to spend a 20-minutes a week in an isometric physical fitness training program.

Competition

The personal fitness industry is highly competitive. Competition is generally based upon brand name recognition, price, service, reach and target marketing. There are many larger companies who provide similar services as Tone in Twenty. The competition includes larger companies, such as, Gold's Gym, 24-Hour Fitness, Las Vegas Athletic Clubs and Bally's Gyms. We are an insignificant player as compared to these larger fitness centers. These companies are better funded and more established than Tone in Twenty. The competition has built brand loyalty and has the resources to build its customer bases through promotional advertising. We do not have the advertising dollars available to compete against our competitors and we might not be able to compete successfully with these competitors in the future.

All of our competitors have significantly greater financial, marketing, other resources, and larger customer bases than we have and are less financially leveraged than we are. As a result, these competitors may be able to adapt changes in customer requirements more quickly; introduce new and more innovative products more quickly; better adapt to downturns in the economy or other decreases in sales; better withstand pressure for cancelled services, take advantage of acquisition and other opportunities more readily; devote greater resources to the marketing and sale of their products; and adapt more aggressive pricing policies.

Tone in Twenty's Funding Requirements

Tone in Twenty does not have the required capital or funding to open its planned fitness centers. Management anticipates Tone in Twenty will require at least $100,000 to complete to train personnel, and open these fitness centers. The Company has started seeking funding from a number of sources, but has not secured any funding at this time. Management has been seeking funding from a number of sources, but has not secured any funding at this time. Management has been unable to raise the necessary capital during these weak economic conditions.

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Future funding could result in potentially dilutive issuances of equity securities, the incurrence of debt, contingent liabilities and/or amortization expenses related to goodwill and other intangible assets, which could materially adversely affect the Company's business, results of operations and financial condition. Any future acquisitions of other businesses, technologies, services or product(s) might require the Company to obtain additional equity or debt financing, which might not be available on terms favorable to the Company, or at all, and such financing, if available, might be dilutive.

Results of Operations for the quarter ended November 30, 2009

For the quarter ending November 30, 2009, we experienced a net loss of $5,285 as compared to a net loss of $(36) for the same period last year. The net loss for the quarter ending November 30, 2009 was contributed to general and administrative expense of $265 and audit fees of $5,020. Since our inception on August 4, 2006, we experienced a net loss of $1,027,978 which was mostly based on the accounting of the beneficial conversion feature of our preferred stock to common stock. Most of the actual general and administrative expenses, since our inception, represented legal and audit fees. Our cash at hand as of November 30, 2009 was $1,562. In our November 30, 2009 quarterly financials, our auditor issued an opinion that our financial condition raises substantial doubt about the Company's ability to continue as a going concern.

Revenues

We generated no revenues during the quarter ending November 30, 2009. Since our inception on August 4, 2006 through November 30, 2009, we generated $7,979 in revenues derived from an evaluation program. We do not anticipate earning any significant revenues until such time as we can establish fitness centers.

Plan of Operation

Management does not believe that the Company will be able to generate any significant profit during the coming year, as the company seeks financing to execute its business plan. Management believes developmental and marketing costs will most likely exceed any anticipated revenues for the coming year.

Management intends to personally finance Tone in Twenty, without seeking reimbursement, to ensure that the Company has enough funds to operate for the next twelve (12) months without the need to raise additional capital to meet its fully reporting obligations in its normal course of business.

Going Concern

Our independent auditors included an explanatory paragraph in their report on the accompanying financial statements regarding concerns about our ability to continue as a going concern. Our financial statements contain additional note disclosures describing the circumstances that lead to this disclosure by our independent auditors.

Summary of any product research and development that we will perform for the term of our plan of operation.

We do not anticipate performing any additional significant product research and development under our current plan of operation.

Expected purchase or sale of plant and significant equipment.

We do not anticipate the purchase or sale of any plant or significant equipment; as such items are not required by us at this time.

Significant changes in the number of employees.

As of November 30, 2009, we did not have any employees. We are dependent upon our sole officer and director for our future business development. As our operations expand we anticipate the need to hire additional employees, consultants and professionals; however, the exact number is not quantifiable at this time.

Liquidity and Capital Resources

The Company is authorized to issue 195,000,000 shares of its $0.001 par value common stock and 5,000,000 shares of its $0.001 par value preferred stock. As of January 11, 2010, the Company has 437,500 shares of common stock issued and outstanding.

The Company has limited financial resources available, which has had an adverse impact on the Company's liquidity, activities and operations. These limitations have adversely affected the Company's ability to obtain certain projects and pursue additional business. Without realization of additional capital, it would be unlikely for the Company to continue as a going concern. In order for the Company to remain a Going Concern it will need to find additional capital. Additional working capital may be sought through additional debt or equity private placements, additional notes payable to banks or related parties (officers, directors or stockholders), or from other available funding sources at market rates of interest, or a combination of these. The ability to raise necessary financing will depend on many factors, including the nature and prospects of any business to be acquired and the economic and market conditions prevailing at the time financing is sought. No assurances can be given that any necessary financing can be obtained on terms favorable to the Company, or at all.

Our sole officer/director has agreed to donate funds to the operations of the Company, in order to keep it fully reporting for the next twelve (12) months, without seeking reimbursement for funds donated.

As a result of our the Company's current limited available cash, no officer or director received compensation through the three months ended November 30, 2009. No officer or director received stock options or other non-cash compensation since the Company's inception through November 30, 2009 . The Company has no employment agreements in place with its officers. Nor does the Company owe its officers any accrued compensation, as the Officers agreed to work for company at no cost, until the company can become profitable on a consistent Quarter-to-Quarter basis.

Off-Balance Sheet Arrangements

We do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results or operations, liquidity, capital expenditures or capital resources that is material to investors.

Critical Accounting Policies and Estimates

Revenue Recognition: We recognize revenue from product sales once all of the following criteria for revenue recognition have been met: pervasive evidence that an agreement exists; the services have been rendered; the fee is fixed and determinable and not subject to refund or adjustment; and collection of the amount due is reasonable assured.

New Accounting Standards

In December 2007, the FASB issued SFAS No. 160, "Non-controlling Interests in Consolidated Financial Statements". This statement amends ARB 51 to establish accounting and reporting standards for the non-controlling (minority) interest in a subsidiary and for the de-consolidation of a subsidiary. It clarifies that a non-controlling interest in a subsidiary is equity in the consolidated financial statements. SFAS No. 160 is effective for fiscal years and interim periods beginning after December 15, 2008. The adoption of SFAS 160 is not expected to have a material impact on the Company's financial position, results of operation or cash flows.

As of January 1, 2008 we adopted SFAS No. 159, "The Fair Value Option for Financial Assets and Financial Liabilities" ("SFAS No. 159"). SFAS No. 159 allows the company to choose to measure many financial assets and financial liabilities at fair value. Unrealized gains and losses on items for which the fair value option has been elected are reported in earnings. The adoption of SFAS 159 has not had a material impact on our financial position, results of operation or cash flows.

As of January 1, 2008 we adopted SFAS No. 157, "Fair Value Measurements" ("SFAS No. 157"). SFAS No. 157 defines fair value and provides guidance for measuring and disclosing fair value. The adoption of SFAS 157 has not had a material impact on our financial position, results of operation or cash flows.

Item 3. Quantitative and Qualitative Disclosures about Market Risk.

Not applicable.

Item 4T. Controls and Procedures

(a) Evaluation of Internal Controls and Procedures

Tone in Twenty is committed to maintaining disclosure controls and procedures that are designed to ensure that information required to be disclosed in its Exchange Act reports is recorded, processed, summarized, and reported within the time periods specified in the U.S. Securities and Exchange Commission's rules and forms, and that such information is accumulated and communicated to its management, including its Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding required disclosure.

As required by Rule 13a-15(b) of the Exchange Act, Tone in Twenty has carried out an evaluation, under the supervision and with the participation of its management, including its Chief Executive Officer and the Chief Financial Officer, (who is also our principal financial and accounting officer), to provide reasonable assurance regarding the reliability of financial reporting and the reparation of the financial statements in accordance with U. S. generally accepted accounting principles.

The evaluation examined those disclosure controls and procedures as of November 30, 2009, the end of the period covered by this report. Based on that evaluation, they concluded that, during the period covered by this report, such internal controls and procedures were not effective to detect the inappropriate application of US GAAP rules as more fully described below. This was due to deficiencies that existed in the design or operation of our internal controls over financial reporting that adversely affected our internal controls and that may be considered to be material weaknesses.

The matters involving internal controls and procedures that our management considered to be material weaknesses under the standards of the Public Company Accounting Oversight Board were: (1) lack of a functioning audit committee due to a lack of a majority of independent members and a lack of a majority of outside directors on our board of directors, resulting in ineffective oversight in the establishment and monitoring of required internal controls and procedures; (2) inadequate segregation of duties consistent with control objectives; and (3) ineffective controls over period end financial disclosure and reporting processes. The aforementioned material weaknesses were identified by our Chief Executive Officer in connection with the review of our financial statements as of November 30, 2009.

Management believes that the material weaknesses set forth in items (2) and (3) above did not have an effect on our financial results. However, management believes that the lack of a functioning audit committee and the lack of a majority of outside directors on our board of directors results in ineffective oversight in the establishment and monitoring of required internal controls and procedures, which could result in a material misstatement in our financial statements in future periods.

Additional procedures were performed in order for management to conclude with reasonable assurance that the Company's financial statements contained in this Quarterly Report on Form 10-Q present fairly, in all material respects, the Company's financial position, results of operations and cash flows for the periods presented.

(b) Management's Remediation Initiatives

In an effort to remediate the identified material weaknesses and other deficiencies and enhance our internal controls, we have initiated, or plan to initiate, the following series of measures:

We will create a position to segregate duties consistent with control objectives and will increase our personnel resources and technical accounting expertise within the accounting function when funds are available to us. And, we plan to appoint one or more outside directors to our board of directors who shall be appointed to an audit committee resulting in a fully functioning audit committee who will undertake the oversight in the establishment and monitoring of required internal controls and procedures such as reviewing and approving estimates and assumptions made by management when funds are available to us.

(c) Changes in internal controls over financial reporting

There was no change in our internal controls over financial reporting that occurred during the period covered by this report, that has materially affected, or is reasonably likely to materially affect, our internal controls over financial reporting.

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PART II. OTHER INFORMATION

Item 1 -- Legal Proceedings

From time to time, we may become involved in various lawsuits and legal proceedings, which arise in the ordinary course of business. However, litigation is subject to inherent uncertainties, and an adverse result in these or other matters may arise from time to time that may harm our business.

Item 1A - Risk Factors

See Risk Factors set forth in Part I, Item 1A of the Company's Annual Report on Form 10-K for the fiscal year ended August 31, 2009 and the discussion in Item 1, above, under "Liquidity and Capital Resources."

Item 2 -- Unregistered Sales of Equity Securities and Use of Proceeds

None.

Item 3 -- Defaults Upon Senior Securities

None.

Item 4 -- Submission of Matters to a Vote of Security Holders

None.

Item 5 -- Other Information

None.

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Item 6 -- Exhibits

Exhibit	Exhibit Description	Filed herewith	Incorporated by reference: Form	Period ending	Exhibit	Filing date
3.1	Tone in Twenty Articles of Incorporation		SB-2		3.1	11-02-07
3.2	Bylaws as currently in effect		SB-2		3.2	11-02-07
3.2	Amended Articles of incorporation in effect		SB-2		3.2	11-02-07
10.1	Preferred share lock-up agreement dated Nov. 10, 2008		10K	8/31/08	10.1	12-12-08
31.1	Certification of President and Principal Financial Officer, pursuant to Section 302 of the Sarbanes-Oxley Act	X				
32.1	Certification of President and Principal Financial Officer, pursuant to Section 906 of the Sarbanes-Oxley Act	X				

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the

Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Tone in Twenty

Registrant

Date: January 11, 2010

By: /s/ John Dean Harper

John Dean Harper
President and Director